

EXHIBIT A

Revised Administrative Claims Reconciliation Procedures

1. The Pension/Retiree Claims, the Tax Refund Claims, the Public Employee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the Claimants a notice, the form of which is annexed hereto as Exhibit 2 (the “ACR Notice”), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The ACR Notice will clearly designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an ACR Notice with the Court and serve the ACR Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Reconciliation procedures. If the Debtors make such determination, within ten (10) days of service of a claimant’s objection to the relief requested in the omnibus objection, the Debtors shall file an ACR Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to Administrative Reconciliation. If the Court makes such determination, the Court shall provide notice to the Debtors as soon as practicable, and the Debtors shall file such an ACR Notice with the Court.
- c. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation. Upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.

2. Upon the filing of the ACR Notice, any claims subject thereto (the “ACR Designated Claims”) shall be designated as “Subject to Administrative Reconciliation” on the Claims Registry in these Title III Cases.

3. Within sixty (60) days of service of the ACR Notice, Hacienda, or the applicable agency previously responsible for handling a Claim, as the case may be, shall restart the processing of the Claims through Administrative Claims Reconciliation. Hacienda, or the applicable agency responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Claim within ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or

procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period.

4. Within one-hundred and twenty (120) days of filing the first ACR Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “ACR Status Notice”) setting forth those claims since the filing of the prior ACR Status Notice that (a) have been resolved through one or more administrative reconciliation processes (the “ACR Resolved Claims”); (b) are currently in an administrative reconciliation process; or (c) have not been resolved by the Commonwealth within one-hundred and eighty (180) days of the filing of the Administrative Reconciliation Notice transferring the claim into Administrative Claims Reconciliation.

5. For the avoidance of doubt, the Public Employee Claims and the Pension/Retiree Claims shall not include claims arising from workers’ compensation cases or from claims otherwise covered by or arising from the CBA.

6. For the avoidance of doubt, the Administrative Claims Reconciliation procedures are designed to address ordinary course grievance claims and benefits under consideration, not extraordinary claims or those relating to prior litigations. As such, the Administrative Claims Reconciliation procedures are not intended to, and shall not, pertain to the proof of claim filed by Doral Financial Corporation, Proof of Claim No. 251, or any agreements underlying such claims, as such proof of claim may be amended or further modified.

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1. The Pension/Retiree Claims, the Tax Refund Claims, the Public EmployeesEmployee Claims, and the Grievance Claims will be subject to Administrative Claims Reconciliation in two instances:

- a. Within one hundred twenty (120) days of approval of these procedures by the Court, and every sixty (60) days thereafter, the Commonwealth, on behalf of itself and the other Debtors, shall file with the Title III Court and serve upon the Claimants a notice, the form of which is annexed hereto as Exhibit 2 (the "Administrative ReconciliationACR Notice"), informing such claimant that its Claim shall be handled in accordance with the aforementioned Administrative Claims Reconciliation process. The Administrative ReconciliationACR Notice will clearly designate whether each Claim is to be resolved using the Pension/Retiree Procedures, the Tax Refund Procedures, the Grievance Procedures, or the Public Employee Procedures.
- b. In the event that (i) the Debtors file an omnibus objection to Claims, (ii) a claimant objects to the relief requested in such omnibus objection, and (iii) the Court or the Debtors determine that such Claim should be subject to Administrative Claims Reconciliation, the Debtors shall file an ACR Notice with the Court and serve the ACR Notice upon the Claimant stating that such Claim has been removed from the omnibus objection and shall be subject to the Administrative Claims Reconciliation procedures. If the Debtors make such determination, within ten (10) days of service of a claimant's objection to the relief requested in the omnibus objection, the Debtors shall file an Administrative ReconciliationACR Notice with the Court setting forth the Claims to which an omnibus objection has been interposed and responded to by the holder thereof as and to which the Debtors have determined should be subject to Administrative Claims Reconciliation. If the Court makes such determination, the Court shall provide notice to the Debtors as soon as practicable, and the Debtors shall file such an Administrative ReconciliationACR Notice with the Court.
- c. To the extent necessary, the automatic stay, extant pursuant to section 362 of the Bankruptcy Code, should be deemed modified so as to permit the ~~commencement or~~ continuation of the reconciliation of any claims subject to Administrative Claims Reconciliation. ~~Pension/Retiree Claims, Tax Refund Claims, and Public Employee Claims shall be paid in the ordinary course. With respect to Grievance Claims, upon reconciliation, any amount due and owing by the Commonwealth or any other Debtor would still be payable pursuant to a confirmed Commonwealth plan of adjustment or such other plan of adjustment which may be applicable. Upon reconciliation, the Debtor(s) shall pay the amount due and owing in the ordinary course.~~

2. Upon the filing of the Administrative ReconciliationACR Notice, any claims

subject thereto (the “ACR Designated Claims”) shall be designated as “Subject to Administrative Reconciliation” on the Claims Registry in these Title III Cases.

3. Within sixty (60) days of service of the Administrative Reconciliation ACR Notice, Hacienda, or the applicable agency normally previously responsible for handling a Claim, as the case may be, shall initiate restart the processing of the Claims through Administrative Claims Reconciliation. A Hacienda, or the applicable agency responsible for handling a Claim, as the case may be, shall reach an initial determination as to whether to grant or deny the Public Employee Claimant's claim shall be made Claim within 60 days of submission of the Claim, ninety (90) days of the recommencement of consideration of the Claim, unless the parties agree otherwise. To the extent that the local law or procedure applicable to a Claim provides more than ninety (90) days for resolution of the Claim, the time period provided under such local law or procedure shall prevail. Such ninety (90) day period relates to the initial determination of the Claim only. In the event that either party seeks further review of an initial determination, such further review shall not be limited by this ninety (90) day period. Either the Coordinator of Retirement Affairs, if the claimant is an active employee or a beneficiary of an active employee or retiree, or ERS or any successor thereto, if the claimant is a retiree, shall, within sixty (60) days of service of the Administrative Reconciliation Notice, submit the Claim for resolution. ERS, or any successor thereto, shall reach a determination as to whether to grant or deny the Pension/Retiree Claimant's request within 60 days of submission of the Claim.

7. With respect to the Tax Refund Claims, within sixty (60) days of service of the Administrative Reconciliation Notice, Hacienda shall submit the Claim for resolution. Hacienda shall reach a determination as to whether to grant or deny the Tax Refund Claimant's request within sixty (60) days of submission of the Claim.

8. With respect to the Public Employee Claims, within sixty (60) days of service of the Administrative Reconciliation Notice, either the Public Employee Claimant's collective bargaining representative, if the Public Employee Claimant is a unionized employee, or the Labor Standards Bureau, if the Public Employee Claimant is a non-unionized employee, shall submit the Public Employee Claim for resolution.

4. Within one-hundred and twenty (120) days of filing the first Administrative Reconciliation ACR Notice, and every sixty (60) days thereafter, the Debtors shall file with the Court a notice (an “Administrative Reconciliation ACR Status Notice”) setting forth those claims since the filing of the prior Administrative Reconciliation ACR Status Notice that (a) have been resolved through one or more administrative reconciliation processes (the “ACR Resolved Claims”); (b) are currently in an administrative reconciliation process; or (c) have not been resolved by the Commonwealth within one-hundred and eighty (180) days of the filing of the Administrative Reconciliation Notice transferring the claim into Administrative Claims Reconciliation.

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